Previous references.

~~Lr 88 of 10~~
~~30 437~~

1910.
(Municipal)

File No 88 -10

Serial Nos. 11, 13, 16, 26 & 31

Later references

Lr 88 of 10
30 437

GENERAL AND REVENUE SECRETARIAT

Serial Nos 11, 13, 16, 26 & 31

Part B for March, 1912

SUBJECT

Audit of the Mysore City Improvement Trust Board accounts for 1908-09.

From the Comptr, no 2432 dt 6 3 11 Submits with certain remarks the auditor's report with a memorandum by Mr Lakshmi-narasimha Rao, Asst Comptr, on the audit of the Trust Board accounts for 1908-09.

13. To the Supdt, Govt Press, No. 8317 dt 10 4 11. Requests that the auditor's report may be printed and 35 copies sent to this office.

18. To the Chairman, Mysore city impt Trust Bd, no 9198 dt 10 5 11 Forwards for remarks a printed copy of the auditor's report and enquires why details were omitted to be given in the muthalikas for the deeds of properties executed subsequent to June 1903.

26. From Bd, no 124 dt 30 6 11 Explains the circumstances under which details as to the extent of land description of house etc could not be entered in the acquittance muthalikas issued by

31 To Do a complete scrutiny of the 6114-S & I.S.I. Records, with an observation in the report and draw the attention of the chairman, to the irregularities still reported to exist in regard to the accounts about demolished houses

M. Vijayanandakumar.

7.3.12

G.R.S. 11] 1910-9 4

GENERAL AND REVENUE SECRETARIAT

(Pub.)

NOTES

File No 88-1910

File Heading.

Audit of the Mysore City Improvement Trust Accounts.

From

The Comptroller in Mysore.

No. 2432 Dated 6 3 11 Received 13 3 1911

Diary No. 899 | Enclos 1 file Spare Copies — | Serial No. 11

Brief Abstract of Letter.

Submits with certain remarks the auditor's report with a memorandum by Mr. Lakshminarasimha Rao, Assistt. Comptr., on the audit of the Trust Board Accounts for the year 1908-1909

NOTES AND ORDERS

The Chief Auditor proceed overseas the audit of the Accounts for 1908-1909 are the following :—

(1) Incomplete entries in the Registers of Trust properties.

Notes—First sheet

(27)

G.P.B.—15,000—24-4-09

G. R. S. 12]
General and Revenue Secretariat.

File No. 88 of 1910

Serial No.

(2) Subordinates Conducting auction sales of old materials & remitting part of sale proceeds without filing any sale bills

(3) Want of details in the Muster Rolls for the acquisition of properties. More details were the entries from to journal both were omitted subsequently.

(4) Allowing tenderers to modify their tenders subsequently. The Assistt. Comptr. doubts whether the Town Board have powers to do this under Sec 18 of the City Muncpl. Regn. May seem to have power to alter the rates ~~[illegible]~~

(5) Sanctioned estimates were exceeded without proper authority

2. May this report also be printed and a copy sent to the Chairman explaining the circumstances under which the several irregularities were allowed to occur. Draft to Supdt. Govt. Press submd.

Mbd (5°) sig
28/8/94

2. The report may be got printed and a copy thereof ~~[illegible]~~ together with the copies of [illegible]

Note—Contin sheet.

GPB—50,000—194-10

Serial No.

and the Comptroller's letter sent to the Chairman for remarks

1st Cas 3 4 11 Mlle

2582 / 4 4.11

3 Approved enquire why details mentioned given in the Memorandum

Mlle
4/4/11

4 - ~~Please prepare~~ Issue the draft to the Secy!

4 4.11 Mlle

~~Submit with draft~~

13 5 To the Superintendent, Govt Press N° 8317 J 10 4 11

In forwarding original the auditors report on the result of the audit of the Improvement Trust Board Accounts for the year 1908-09, requests that the same may be printed and 35 copies sent to this Office together with the original within a week

6 Draft enquiring the Chairman, Improvement Trust Board why details were not given in the Memorandum as per rules & the Memorandum is submitted for approval.

Mlle 15/4/11. The enquiry may be made when the printed report is sent to the Chairman for remarks

17 4.11 Mlle

Note—Contin sheet

GPB—50,000—15-6-10

G. R. S. 12]
General and Revenue Secretariat.

dd File No. 8d of 1910

Serial No.

8 Draft forwarding Copies of the report of Mr Lakshminarasimha Rao's memo and the Comptroller's letter to the Chairman for remarks and calling for an explanation of the circumstances under which details were omitted to be given in the Muthchalikas executed subsequent to June 1908 in sub=

that [illegible] Issue the draft and [illegible] submit the file for the Dewan's information

3-5-11 Mme

18 10 Letter No 9198 dated 6th May 11 to the Chairman, Mysore City Municipal Town Board.

Forwards for remarks a printed Copy of the Auditor's report on his audit of the Town Board Accounts for 1908-1909 together with Copies of the Accountant Comptroller's Mr Lakshmi Narasimha Rao's memorandum and the Comptroller's letter and enquires why details were omitted to be given in the Muthchalikas for the acquisition of properties executed subsequent to June 1908

11817
24-5-

4 Draft issued and file submitted to the Dewan

[illegible]

Note—Contn. sheet

GPB—50,000—19-5-10

G R S. 12]
General and Revenue Secretariat.

dl File No. 88 of 1910

Serial No.

26 13 Letter No. 124 dated 30th June 10 from the Chairman, Negapatam City Muhalla Town Board

Explains the circumstances under which details as to the extent of land, description of houses &c could not be entered in the Inam acquisition Muthalkas referred to

14 The Chairman has not offered any remarks on the Auditor's report The present letter is a reply to para 2 of this office reference to him (No 18) Draft docket asking him to state whether he has no remarks to offer on the report is submitted for approval or other orders

Dlt 5-8-10 15 It does not seem
21/7/1911 necessary to call for any remarks on the report -

16 The explanation offered by the Chairman for not entering in the Muthalka the rate of compensation where the value of the house is not calculated according to ambarams or measurement but a lump sum is fixed for the entire house, seems acceptable -

NOTE— Contn sheet

G R S. 12]
General and Revenue Secretariat.

Rd File No. 88 of 1910

Serial No.

If for purposes of audit it is desirable that information should be forthcoming regarding the number of arkasanis in the house, their description, measurements and other particulars, a list showing them may, as suggested by the Chairman, be ordered to be attached to each muchalika under the signature of the Acquisition Officer -

17 The attention of the Chairman may be invited to the irregularities still said to exist in regard to the accounts about demolished houses and the correspondence recorded

12 Cr) 24 7 11 Mle

18 maybe referred u. o to the Comptrolles for favour of his remarks

Kbrj
25/7/11

19 Forwarded to the Comptroller &c

K. Muyalarao
25. 7-11 for Secy -

COMPTROLLER'S OFFICE
CIVIL BRANCH,
27. JUL 1911
MADRAS.
26 7 11

Note— Contn about

GPB—50,000—12-6-10

Serial No

O A 272
8.-11.

2. The Mutchalika is not a document required to be sent up to this office for audit. The form of it and the particulars to be given in it are administrative points. But whatever the details given in Mutchalikas, the method of valuation of any property adopted and the details of calculation of the amount fixed for payment to owners should form part of the record relating to the acquisition of any property. So long as such details are recorded and are available for reference, it does not seem necessary to insist upon the enumeration of any particulars in the Mutchalika itself.

Bangalore, 3rd August 11

for Comptroller

GPB—[illegible]

G R No. 12]
General and Revenue Secretariat.

File No. 88 of 1911

Serial No.

21 File resubmitted with the Comptroller's No 0 opinion for orders

22 According to the Comptroller's unofficial note above, what is wanted is that the method of valuation and the details of calculation of the amounts fixed for payment should appear from the records - These do, it is believed, appear in the award passed under section 11 of the Land Acquisition Regulation -

23 Please put up draft recording with an observation as in the Comptroller's note above and inviting the Chairman's attention to the irregularities still said to exist in regard to the accounts about demolished houses -

12-8-11 Mlle

24 Draft Order submitted -

1st Cr) 16 8 11 Mlle

25 approved

26 Submitted

Dewan) 21-8 11 Mlle

13040

NOTE—Contn. above

21-8-11

27 Draft approved by Dewan 26 2 12

28 Issued

GPB—20,000—12-8-10

G R S. 12]
General and Revenue Secretariat.

File No. 88 of 1960

Serial No.

31 29 G.O. 2nd 6114-5 Dated the 1st August 12 to the Chairman and Commissioner.

Records the reports with the records thereof the method of valuation of any property adopted and the details of calculation of the amount fixed for payments to owners should form part of the record relating to the acquisition of any property and that so long as such details are recorded and are available it is not necessary that they should be enumerated in the Gazette like itself, and draws the attention of the Chairman to the irregularities that reported to exist in regard to the accounts about demolished houses.

Note—Contn sheet

GPB—50,000—19-8-10

Mel 88 - 15 - Sl 11

P W. Serial No. 114]

It is requested that in future communications on the subject the No. and date of this letter and the distinguishing letters below the number as given opposite, may be quoted. All communications should be addressed as follows :—Comptroller, Mysore Public Works and Railway Branch, Bangalore.

No 2432 Y/file 8.R. MYSORE PUBLIC WORKS DEPARTMENT,
CENTRAL OFFICE OF ACCOUNTS,
Dated Bangalore, the 6th March 1910.

FROM

J S CHAKRAVARTI, Esq., M.A., F.R.A S, etc.,
Comptroller to the Government
of His Highness the Maharaja of Mysore,
Public Works and Railway Branch.

To

C. S. Balasundram Iyer, Esq., B.A.,
Officiating Secretary to the Government of Mysore,
General & Revenue Departments.

Sir,

With reference to Government Proceedings No. 8097-8-ML 7-09-6 of the 18th March 1910, I have the honor to submit herewith Accountant A. Narasimhamurti's report together with a memorandum by my Assistant Mr. Lakshminarasimha Rau (in charge of the audit) on the audit of the Mysore City Improvement Trust Board - Accounts for 1908-09.

2 From the auditor's report it will be gathered that the accounts for 1908-09 were more satisfactory than those for the previous years. It is reported that accounts of materials have been maintained and the revenue from the sale of them has also improved. This is satisfactory.

3. The chief defect brought to light in the report is the want of details (such as extent of land, description of houses, rate and amounts of compensation for the several items) in the Muchalika for acquisition of properties. These particulars were given in

D 5699.

MYSORE PUBLIC WORKS DEPARTMENT

190

From

J. S. CHAKRAVARTI, Esq.,
M.A., F.R.A.S., etc.,
Comptroller to the Govt. of
H. H the Maharaja of Mysore,
P W & Ry Branch.

To

The Secretary to the Govt. of Mysore,
Genl. & Rev. Departments.

Dated 6th March 1911.

Despatched

Received

No. 2432/8a

SUBJECT

Submitting the audit report on the Mysore City Improvement Trust Board for 1908-09.

2

in the Muchalikas executed prior to June 1908, and it is not known why they were omitted subsequently. The Mysore City Improvement Regulations are silent upon the subject, but the printed forms of Muchalikas provide columns for the details. The importance of these particulars for audit purposes cannot be overrated. It is therefore requested that the rules may be kindly modified to meet the requirement if the land acquisition rules in the Civil Account Code Volume 1 are considered too elaborate for this purpose.

I have the honor to be,

Sir,

Your most obedient servant,

J S Chakravarthy

Comptroller,

P. W. & Railway Branch.

C.S.S.

T. 3. 11.

TO,

J. S. Chakravarti, Esq. M.A.,
F. R. A. S., etc,
Comptroller to the Government
Of Mysore,
P. W. & Ry. Branch.

Sir, Through the Officer in charge of audit of the Mysore City Improvement Trust Board Accounts

In obedience to your order No. 3542 of the 18th May last, I respectfully beg leave to report that I audited the Accounts of the Mysore City Improvement Trust Board for the year 1908-09 also. The work was commenced in June last and completed on the 15th August 1910, with the assistance of V. Subba Rau, a clerk locally engaged.

2. Mr. M. Kantharaja Urs, Deputy Commissioner, Mysore District, has been the ex-officio Chairman of the Board since March/08. Mr. G. Hanumantha Rau, Vice-President of the Municipality was also the officer in immediate charge of the Chairman's Office and was relieved of his duties by Mr. V.G.Krishnaswami Rau on the 20th August/08 Mr. J.E.A D'Cruz and Mr. H.F.Masker continued as Executive Engineer and Sub-Divisional Officer respectively of the Board.

3. Messrs. J. Ramaswamaiya and

N.

4

M. Venkata Rau continued as accountants of the Board during 08-09 also, and their duties remained the same as reported on already.

4. The Chairman's transactions were, as before, confined to payment of Compensation and charges for Demolition and to recoveries of revenue, while those of the Executive Engineer were payments for Sanitary Works executed.

5. The Audit of Accounts for 08-09 was conducted on the same lines as before, charges on account of Establishment being excluded from the scope of Audit. The only departure was that weekly diaries were not sent to the Chairman and Executive Engineer for Explanation as it was found by practice that inordinate delays resulted in the return of the diaries with replies. As a matter of fact, 2 diaries relating to the Audit upto 08 sent on [illegible] still remain unanswered.

6. Mr. H.F. Marker the only Sub-Divisional Officer of the Board held an imprest of Rs.100 from the Executive Engineer on the 30th June 1909. Two more officials of the Board also held imprests as follows on the said date. There was, on this date, a cash Balance of Annas 3 only in the Executive Engineer's chest, and that

2

officer has recorded in his cash book at the close of June/09 a certificate as to the amount having been counted and found correct.

A Kuppu Rau, Cashier Rs 13 1 9
S Govindaraja Mudaliar, -Do- 25 0 0

7. The books and accounts examined and their condition were generally the same as in the previous years. Any further improvements or defects observed in them have been referred to in the following paragraphs.

8. No manuscript books of receipts seem to have been used in 08-09. Ad-interim receipt books used by collection Mutsaddies for recoveries of loan and of value of experimental houses were examined. Book No.15 was not forthcoming for inspection. Books Nos 14 and 16 which were cyclostyled contained 39 and 50 receipts respectively the number of receipts in the latter only being certified to. Printed ad-interim receipt books bearing another series of consecutive numbers 1, 2, 3, 4, 5 were in use since 27th August/08. These bear the certificate of the number of receipts they contain. The first and fifth books contain 106 and 118 receipts, while the others only 100 each. All the books and receipts bear manuscript numbers and are written up, as in previous years, in pencil.

9. Chalans printed with counter-

counterfoils and bound into books were in use during 08-09. These were used by subordinates for remitting --- therewith to the Chairman's office value realised of Trust houses, land, old materials and experimental houses sold No book contains a definite number of - challans, nor are the books and challans numbered.

10. Printed books of receipts issued from the Chairman's office in lieu of the ad-interim receipts and for remittances received with x challans (except for realisation of sale of materials by public auction) were also gone through Eight books bearing Nos 12 to 19 were used during 08-09, each book containing 100 receipts. The books and the receipts bear printed numbers. The number of receipts in the books has not been certified to The same is the case with the printed receipt book in the Executive Engineer's Office Neither the book nor the receipts bear printed numbers

11. Cash and Treasury Balances as on 30th June/09 were verified with the Treasury Pass-Book and the Cash Balance statement sent to the Comptroller with the monthly A Accounts and found to be correct

12. Cashier Kuppu Rau of the Chairman's Office has furnished a security of only —

only Rs.50/- against Rs.100 required as per Public Works rules, Nor is there any special exemption granted.

13. The Register of Trust Properties viz., lands and houses, available for sale and those sold is still incomplete, as no entries ~~of~~ have been made therein of lands in the New Dodda Holagere.

14. The Executive Engineer was entrusted in the latter portion of the year 07-08 with the demolition of acquired properties. On carrying out the demolition, he used to send to the Acquisition Officer, from time to time, lists of Materials obtained from demolition. The Executive Engineer in his No.61 of the 13th October 1908 complained to the Acquisition Officer that no acknowledgements were received of the dismantled materials as per several lists sent, and stated that as the Auction sale of old materials rested with the Acquisition Officer, ~~that~~ the accounts of receipts and sales, were to be maintained by him. No accounts were however maintained till about January/09 when the demolition work seems to have been entrusted to the sub-ordinates of the Acquisiton Branch. The ~~dismantling~~ demolition of houses acquired ~~and~~ the Fort and the disposal of materials by auction or otherwise was assigned to Mr. M. A. Appachar, Municipal Collector who has maintained an account,

5

since that date, of receipt and issue of materials received from Demolition of houses acquired in the Fort. Some materials obtained from demolition in other places were found, it is said in the Depot and these together with the materials received in the course of the year were subsequently disposed of by the Collector, and no accounts have however been maintained of them. The sale lists do not record every bid and the highest bidders have not in all cases signed them. This latter discrepancy is explained to be due to some of the purchasers being illiterate. This plea is not acceptable. Some unattested corrections were also noticed.

The accounts maintained of materials consist of slips written in pencil and issued by the subordinate in immediate charge of the demolition work, and sale lists, as well as a register showing in chronological order the description and quantity of materials received from each house as per slips and those sold as per sale lists. The register maintained is similar in form to that of receipts and issues of stationery and forms.

15. In the preparation of schedules for acquisition of properties, due care is found to have been exercised to secure their validity. But in almost all

all cases, the details of the extent of land, number of and description of tenements of houses etc. acquired, the rates and the amounts against several items were found recorded(not in the Muchalikas as before, but) in the estimates prepared before acquiring the properties. In some cases, these estimates were not forthcoming. Awards were made by Mr. M.G. Krishnaswami Rau, Vice-President of the City Municipality who, as per Government Proceedings No.6862-8 Ml.77-07-6 of the 17th January/08, was entrusted with the Acquisition work, and who is referred to as the Acquisition officer in the preamble of Government proceedings No.7082-3/ Ml.265-09-16-sc7 of the 15th February/10. The powers of a Deputy Commissioner were, however, formally conferred upon him the Vice-President in Government Notification No.3982-Ml. 67-09-34 of the 8th November 1910 under the Land Acquisition Regulation, vide page 455 of partI of the Mysore Gazette dated 10th November'10. The Muchalikas being the binding document, the details ought to have found a place in them and the omission to enter the particulars cannot be considered as improvement, and detracts on the other hand much from the value of the document.

16. The condition of bills and nominal rolls is generally much better than that in the previous years. Much attention has been bestowed to secure their arithmetical accuracy. Objectionable

erasures and corrections are not observed.

17. The C. Registers were fairly well kept and bore evidence of check having been exercised by the Accountant. Accounts of Materials and Statements of arrears are also maintained correctly. The sanctioned estimate for drainage of Lakshmipuram Extension was not posted in the Register.

18. Tools and plant and stock Registers were better kept during 08-09. Some mistakes were traced in the register, and they have been set right subsequently. Against a balance of ------- Rs.13,813. 3. 6 as per Stock Account current at the end of June 09, the Stock Register shewed Rs.13,841. 14. 11 or Rs 28 11. 5 more. But the balance as per Stock Account Current agrees with that shown in the Stock Register at end of December 09. The sanctioned reserve limit of Stock (viz.Rs.10,000) was exceeded at end of June 09 by more than Rs.3,800. But this irregularity has since been remedied, the balance at end of November 1910 being only Rs.2,703. 8. 9.

19. The registers of securities have been maintained correctly up to date, both in the Chairman's and Executive Engineer's Offices. The securities are all cash lodged in the Government Savings Bank.

Interest has been written up upto 1907-08 in the pass books in the Executive Engineer's office and upto 1908-09 in those in the Chairman's Office.

20. The Register of tenders maintained in the Chairmans office is not up to date. Tenders were called for for five works sanctioned. Rates entered in the bonds executed do not in all cases agree with those in schedules accompanying tenders. The tenderers have thus been allowed to modify their tenders subsequently. The rates accepted exceed in some cases those sanctioned, [illegible]. But the acceptance of the tenders has however received the sanction of the Board. It is a question, whether under Sec/8 of the City Improvement regulation, the Board can sanction higher rates being paid.

21. Accounts rendered to the Comptroller for 08-09 continue to be as good as before and do not call for any remark But the following Balances in the suspence Accounts for June/09 remain yet unadjusted.

Miscellaneous Advances.

Rs. 209.	0. 0	Expenditure on account of Glass panes for the Palace works, from November'08.
20.	15. 8	Expenditure on account of arrowrine for concrete work in Vasantamahal, Mysore, from February/09.
312.	4. 0	Value of additional [illegible] the Palace Waterworks Department from April/09.

Deposits.

Rs. 3. 0. 0 Arrears due to Kandaswami achari for work done in Ittigigud Drainage area, from November 07 (work incomplete)

16. 0. 0 From the Palace officer for acquiring certain lands, from October/06.

195. 0. 0 Pay and allowance of Mr. Pranatharthi hara Iyer, from June/08.

The authority under which work is done and land acquired for, or stock supplied to, the Palace is not forthcoming. It is objectionable to incur expenditure and debit the same to suspense heads before recovery of cost. Arrears due to contractors on incomplete works should be held at credit of the works concerned and not brought on to Deposits. The necessary adjustments should be effected early.

R E C E I P T S.

1. Under Government Proceedings No. 6862-8/M1.77-07-6 of the 17th January 1908, the receipts of the Board are limited to Rs.3,00,000 per annum inclusive of the Opening Balance and Income, with effect from 1908-09. The annual grant from the General Revenues is accordingly reduced to the amount by which the sum of the opening balance and the revenue falls short of Rs.3,00,000.

2. The opening Balance for the year 1908-09 was Rs.99188-6-8 The Income from the Trust Properties amounted to Rs.20869-0-7 as detailed below. The Balance viz Rs.29772 9-7

to make up Rs.3,00,000 is considered as a grant from the General Revenues.

Sales of Trust houses.	Rs.		2,637. 12.0
,, Materials			13,876.12.6
,, land			11,547. 2.7
,, Experimental houses.....			944.10.8
,, Tools & Plants			6. 8.8
Houses building loans			1,403.10.11
Interest,			
on loans	Rs.124.15. 1		
do (penal)	2. 9. 9		
On value of experimental houses	133. 9.11		261. 2.9
Rents			
from Trust houses	44.15.6		
experimental ,,	2.11.5		47.10.11
Miscellaneous			143. 9.7
Total.		Rs.	30,862. 0.7

Out of the above, the amount recovered on account of House Building advances is treated under Suspense accounts in this report The receipts ~~therefore stated~~ above reduced thereby to Rs.29,466. 5. 8.

24. Sales of Trust Houses:-

Of 160 Trust Houses as per register maintained, 130 valued at Rs.24,431. 9. 9 have been sold. The value realised on this account to end of June'09 was Rs.~~24,532~~ Rs.15, 120. 11. 11 leaving Rs.9,310. 13. 10 yet to be recovered.

26. Sales of Materials:- Realisations under this head during the year was Rs. Rs.19,876. 12. 6. It was observed during the year under audit that in some cases materials of houses acquired were sold to the owners themselves for nearly one-tenth of Compensation paid, on condition that demolition and removal of debris shhuld be carried out by them. While this method of disposal of materials tends to operate as a concession to purchasers as it affords them an oppurtunity to secure the materials from damage in the process of demplition, it also prevents the possibility of fraud even when regular accounts are maintained. The financial effect of this procedure upon the Board is not different from that of system of demolition of houses and sales of Materials by them, as, in the result, the charges for demolition and removal of debris and carting materials and the subsequent watch and ward would nearly equal the 1/10th of the the cost of compensation, and the sale of these to the owners at 1/10th means the recovery of the value at 1/5th the actual standard. But it does not appear practicable to find such a purchaser in every case. It was therefore necessary for the Board to demolish some of the houses acquired and sell materials by public auction or otherwise. The proportion which the compensation paid bore to the sale proceeds of materials during the four and a half years ended June'08 rose from 700:33

to more than 700 : 70 for the year 1908-09 This is evidently an improvement due, in some measure to an account having been kept (vide para 4 supra) of the matrials obtained from demolition of buildings acquired in the Fort only. This result approves therefore the necessity for maintaining a systematic account, day by day and property by property, of all material received and sold.

36. A statement shewing dates on which the Acquisition subordinates attended sales of materials, as per remarks in their journals was ~~made~~ prepared as before, and compared with the credits in the cash book From the Journal of H.Narain Rau, Taluk Mestri, for July'08, it is made out that he attended auction with acquisition officers on the 19th of the Month. No sale sale list is forthcoming. But only a sum of Rs.3. 0. 9 was credited in the cash book as part sale proceeds. Similarly Sub-overseer Mahomed Taher attended auctions according to his journal on the 6th September'08 and no sale list is available. But Rs.184. 12. 0 have been credited in the cash book. In the absence of sale lists, it is not possible to say what amounts were actually realised, whether any amount remains unrecovered and if so, from whom.

Sub overseer Rosario reported on the 25th ~~Evening~~ August'08, that 7 door shutters were missing from house No.2013(10) in block No.33. The Acquisition Officer

17

call for any remark.

Site No.186 (30' X ~~60~~ 70) in block No.6 of the Chattenahalli extension has been given by the chairman to one Mariambi free of cost. The value of the site as per rate prevailing in the vicinity is Rs.20. 13. 4 at annas two per square yard, but no resolution of the Board is forthcoming.

The Board have sanctioned in their resolution No.viii of the 30th June'09 the free gift to the Palace of 869 square yards of land to the south of the Sitamma Dharmasala for the Dharmasala on the ground that it is a charitable institution.

30. Sale of Experimental Houses.

Realisation under this head amounted to Rs.944. 10. 8 during the year 08-09. Of the 85 houses costing Rs. 23,477, 6. 2, 49 were sold for Rs.13,981. 5. 6 against which recoveries amounted to Rs.7,055 14. 10 leaving Rs.6,925. 4. 8 still due to the Board, besides 36 unsold houses valued at Rs.9,496. 0. 8.

31. Sales of Tools and Plants

Revenue under this account during the year was only Rs.6. 8. 2 and does not call for any remark.

32. House Building Loans.

Recovery of loan aggregated to Rs.1,403. 10. 11 during 08-09. The arrears ~~have~~ shown in accounts ~~shown an~~

15

rendered to the Comptroller was Rs .1,531 3. 9. The difference viz. Rs.127. 8. 10 is due to the interest on loan having been credited to loan. This is evidently incorrect. The desirability of transactions under loan being dealt with in a suspense account, ~~and~~ of the interest recovered being treated as revenue ~~requires consideration~~ is the proper course to be followed and should be adopted as future. The loans that remained unrecovered on the 30th June'09 amounted to Rs.7,338. 7. 1. Of this Rs.5,118. 15. 7 represent the aggregate of arrears on account of 201 cases of loans which should have been completely discharged. It will thus be seen that the collection ~~was~~ backward on the 30th June'09.

In the fund account herewith submitted, this item of receipt is excluded from the revenue, and treated as a reduction of loans given.

33 Interest.

Interest recovered on account of loans was Rs.127. 8. 10 and that in respect of the purchase money of experimental houses , Rs.133. 9. 11 so that the revenue under this head during 08-09 aggregated to Rs.261. 2. 9.

34. Rents. Rents recovered during 08-09 aggregated Rs.47. 10. 11 of which Rs.44. 15 6 were on account of Trust Houses and Rs.2 11. 6 on account of Experimental houses. Of the 30 trust

houses ~~remain~~ unsold, 26 are said to be vacant, and four let rent free as follows. There is no resolution of the Board for this purpose nor is there any reason why rent should not be recovered.

			Occupant
Block No.2,	Plan No.267,	Door No.1592-3	Police Dept.
" 4,	" ~~13~~	3111	Owner
5,	43,	664	Chamachari Surveyor
6,		1737	Hussainbi

Of the 36 Experimental houses remaining unsold, two are stated to have been rented out, one is used as a store room, and one as ~~the~~ a pial school, the others being vacant. The authority under which a house was given to the Pial School is not known.

~~Income~~

~~29.~~ Miscellaneous.

A sum of Rs.143. 9. 7 realised during 08-09 on account lease of Cocoanut trees, supervision charges at 10% ~~percent~~ on value of stores sold, sale proceeds of trees , was credited to this head.

EXPENDITURE.

36. Expenditure on final heads (except Establishment) during 08-09 was Rs.2,43,757. 8. 5 as detailed below.

Works.	2,42,488. 14. 11
Tools and Plant.....	1,268. 9. 6
Total	2,43,757. 8. 5

~~The details of the expenditure on works are~~

obtain

17

20

37. The details of the expenditure on works are subjoined. (Statement No 3)

Acquisitions:-

Compensation.....	1,36,654.	14.	4
Demolition & removal of Debris	5,656.	4.	0
Construction.			
Survey Charges	5.	8.	0
Roads Drainage works	93,951.	12.	4
Construction of houses	6,263.	12.	3
Water Supply	43.	4.	0
Total	2,42,488.	14.	11

An outlay of Rs.6,264 was incurred without a sanctioned estimate on constructing a new health carp at Chatnahalli.

Excesses over estimates were also incurred during 08-09 in the following cases and no competent authority is forthcoming.

	Estimate	outlay	excess
Formation of New Dodhol gate to the south of the Weaver's Lines....	69,271	52,860	3,589
Acquisition and Demolition of insanitary houses in a portion of Krishnaraj Mohalla.....	82,710	93.462	10,752

Cases were observed in which the excesses of more than Rs.300/- over the subheads of works have been incurred without apparently any competent authority. (Statement No 4)

A list of bills and other documents on which payment were made during 08-09, but which were not forthcoming for audit is herewith submitted. (Statement No 5)

To Acquisition.

24

Acquisition.

38. Compensation. The number of properties acquired during 08-09 was 177 and the compensation paid amounted to ..... Rs.1,30,654. 14. 4. Some excesses and variations from sanctioned estimates, mainly in connection with the acquisition of houses in the Fort, were noticed, but these have been passed in Government Proceedings No.7082-3/M1.265-09-16ac-7 of the 15 th February 1910.

i. From Muchalika No.5 in Block No.64, ~~[illegible]~~ it is seen that a Basava figure also was paid for. It is not known what has become of this figure.

ii. In Muchalika No.1 Block 4, 3 running yards of mud wall at O. 6. O a running yard, amount to Rs.1. 2. O but Rs.1/8/. have been paid for, resulting in an over-payment of annas 6.

iii. Muchalikas Nos.74 and 75 in block No 91 do not show the extent of land acquired.

iv. A sum of Rs.1. 8. O deducted on account of house tax from the award made for property Known by plan No.248 and door No.2479 in block 10, does not seem to have been paid to the municipality. The amount ought to have been credited to the municipality.

v On comparing the areas of full properties notified for acquisition and those actually paid for as per muchalikas or estimates attached thereto, no appreciable excess was, if at all, found recorded as

as acquired.

39. I take this opportunity and am prepared to suggest Sir for favourable orders the introduction of rules prescribing forms and procedure in regard to land acquisition, vide art.102 Chapter 7 of the Civil Account Code, Volume I and Appendix 6 thereto.

40. A statement is herewith submitted of cases in which the amounts awarded were sent to Court during 08-09. It was found, on verification of the statement in the Comptroller's Office, that a sum of Rs.920 of cheque No.48/104 of the 11th November 1908 issued in favour of the District Judge, Mysore, has been credited, not to the Judicial Deposits, but, to the Savings Bank Deposits on the 17th Idar, on which date the cheque was cashed.

41. Demolition and removal of Debris.

The expenditure under this head amounted to Rs.5,656. 4. 0 during 08-09. All the properties acquired during the year, and some of them that remained undemolished at end of June '08 were demolished. The demolition and removal of Debris were carried out by the Board only in cases in which the materials were not sold to the owners of the properties acquired. Where the materials were sold, the purchasers were left to demolish the houses and take the materials.

Construction.

42. Irregularities noticed were very few and far between. There were hardly any except the following.

In January 1909, a brass pot bought for Rs.3. 15. 0 debited to No.3 drainage area part I was found to be in use in the Sand Cement Testing Room. This should have been brought on numerically to the the tools and plant account.

A sum of Rs.59. 0. 8 value of materials stood at debit of No.11 drainage area in the accounts of No.1 subdivision. These materials were issued and no adjustment of their value was made.

TOOLS AND PLANT.

45. The expenditure under this head during 08-09 was Rs.1,268. 9. 6 classified as follows.

Purchases.

Surveying Instruments.	Rs.319. 8.0
Machinery	844. 1.2
Tools.....	4. 9.0
	1,168. 2.2
Spares and carriage charges including pay of store watchman.	100. 7.4
	1,268. 9.6

The expenditure under Surveying Instruments represents the cost of a Reichenbach level, while that under Machinery, of a Cement testing Machine, Bailey's table pattern. The purchase of these was sanctioned in Government proceedings Nos.

21

24

12,684-5/M1.515-07-6 and 12,678-9/M1.515-07-6 of the 4th and 1st June'08, at a cost of Rs.450/- and 800/- respectively. Thus the sanction in the latter case was exceeded by Rs.44/-. For the purchase of tools and plant no estimates were sanctioned

44. Store accounts and books were found to have been maintained fairly well in the Executive Engineer's Office. The furniture etc., of the Chairman's Office are not brought on to these accounts, nor are there any separate accounts maintained of them in his office, as already reported

E S T A B L I S H M E N T

45. The Acquittance roll books in the Chairman's Office and the Executive Engineer's offices were compared with the audited bills filed in the Comptroller's Office and found to be correct. Acknowledgments of collection Mustaddies for salaries paid to them were not found in the books, but a separate receipt obtained from the payees were forwarded to the Comptroller with the monthly accounts Acquittances of conservancy Sweepers were found on separate sheets of paper, as payments were made through the Health Officer. Acknowledgments of the Collection staff should be obtained in the Acquittance roll book maintained in the Chairman's Office.

The expenditure under this head amounted to Rs.29,751. 0.

House Building Loan

House building loans.

46. The expenditure under this head during 08-09 amounting to Rs.1,065-6-10 relates to the aggregate of 21 cases of loans granted. This expenditure is treated as falling under suspense head, in the fair account herewith submitted. In 8 of these cases, loan orders Nos.246, 250, 257 to 259, the collateral security furnished was less than double the amount of loan given.

Balances.

47. Under the above head, fall the following accounts which closed on the 30th June'09 with the Balances amounting to Rs16,674. 8. 5 as detailed below.

Furniture.....	5,226. 4. 0	
Stock.....	13,313. 3. 6	
Mis Advances.....	599.12. 1	
Deposits	489. 2. 0	
House building loans	7,833. 7. 1	
Cash	139. 4. 9	
	16, 674. 8. 5	

A fund account is herewith submitted shewing, besides the above, a balance of Rs. 9,816-11-9 at credit of the Fund on the 30th June'09.

Conclusion.

48. It is however very satisfactory to find from the foregoing portion of this report that the accounts of the Board for the year shew considerable improvement over those for the previous years. I may state, in this connection, that I was consulted on many subjects, as, during the last two months of the year I happened to be auditing the accounts on

26

the spot.

In Conclusion I must thank the Board officers for readily furnishing for audit the necessary records and other particulars required. My Assistant V. V.Subba Rau worked satisfactorily.

I beg to remain

Sir,

Your most obedient Servant

A. Ramaswamy

Auditor

Bangalore

23rd February 11

24

Hyderabad City Improvement Trust Board.

Statement of Cases in which old materials of houses acquired during 1908-09 were given free to owners.

Serial No.	Block No.	Survey No.	Plan No.	Area of the site in Sq. Yards	Name	Amount awarded	Authority	Remarks
1	91	158	335	68	Venkata Subba Sastry	500 . .	By the order of the Acquisition Officer	
2	91	329/2	19	46	C. S. Krishna Rao	175 . .	Do	
3	28	2864	113	7	Raghava Meenakshi	120 . .	Do	
4	91	324	16	44	Gopanmachar	650 . .	Do	
5	91	123	9	40	Rama Rao	541 . .	Do	
					Total	1986 . .		

23.2.1911

7

Accounts of the Mayoral City
As it stood on the 30

Receipts		
Grant from Government for 1908-09	231376	4
Revenue realised during 1908-09	29465	5
Opening balance on 1st July 1908	39158	5
Total	300000	

Statement No 2 (Para 32 of the Report)

28

Improvement Funds

June 1909.

Expenditure				
Grant Heads				
Works	242488	14	11	
Establishment	29751	8	5	
Tools and Plant	1268	9	6	
				273509 - 10
Suspense balances				
Purchases	5226	4	-	
Stock	13813	3	6	
Miscellaneous advances	599	10	1	
Deposits	489	2	-	
House building loans	7838	7	1	
Cash	138	4	9	
				16674 35
Closing balance at credit of the Funds				9816 11 9
			Total	300000

23.2.1911

The Alleppey Cutg. Impt.

Statement showing the classification of expenditure

Serial No.	Name of work	Amount of sanctioned estimate	Outlay to end of 1908-09			Recoveries & properties			Deposit and removal debris
1	No. I Drainage Area	139029	124535	14	7	52	3	1	.
2	Ittigegund Do	65836	60459	4	3	.	.	.	.
3	Nazarbad Do	103953	93877	5	7	417	.	.	.
4	No. II Do	543319	508254	1	9	8685	12	4	863
5	Formation of new Bed Alleppey	49271	52859	14	7	350	.	.	.
6	Filling the Northern arm of Pathiyar and running a road thereon	42622	39772	15	9	.	.	.	.
7	New Jetty Extension	54490	34681	6	1	.	.	.	.
8	Laying Doulton's pipes	117282	113810	6	2	.	.	.	.
9	No. III Drainage area	189000	125206	10	7	10128	13	3	1245
10	Regulation and demolition of bunds in Kuttanad drainage	82710	93461	8	7	3827	13	6	13
11	Remaining blocks of No. III drainage area	283288	38071	5	10	3596	9	8	57
12	Improvements in the Port of Alleppey	612620	110966	8	6	107088	7	-	387
13	Constructing Health Camp at Chakanakallu	.	6268	12	3	.			.
14	Do Covered Septic tank in No. IV Drainage area.	5750	5498	-	-			.	.
15	Arching over Pal Pandagasi drain	6990	3739	15	4	.	.	.	.
16	Drainage of Lakshmipuram extension	17135	6103	9	.			.	.
17	Cutting and forming roads in Chunnakkadi Extension	8709	8129	9	5	7	6	6	
18	Water supply to New Jetty	12000	10757	13	5	.	.		
19	Acquisition of Bed Alleppey for construction of quarters for Police	136798	19260	5	8	3305	3	2	10
20	Surveying the town of Alleppey	1200	628	2	4		.		
	Total					136654	14	4	56

Statement No 3 (Para 37 of the Report)

29

...ment Trust Board

...incurred on works during 1908-09

Cutting during 1908-09

Survey Charges	Roads and Drainage	Water Supply	Construction of Buildings	Total
	10238 3 7			10186 6
	4570 15 1			4570 15 1
	11194 15 7			11611 15 7
	8076 7			17115 1 2
	1016 10 11			666 10 11
	1005 1 1			1006 1 1
	14998 7 3			14998 7 3
	8021 3 11			8021 3 11
	21490 13 4			32865 10 1
				3841 2 6
	3253 5			6906 13 10
				11096 8 6
			6263 12 3	6263 12 3
	144 2 3			144 2 3
	3739 15 4			3739 15 4
	6103 9			6103 9
	103 12			111 6
		43 4		43 4
				3413 9 2
5 8				5 8
5 8	93952 12 4	48 4	6263 12 3	242488 14 11

28-2-1911

13.11.

Sanitary Improvements of No III Drainage area

Estimate Rs 5,43 319

Outlay " 508 254

10

Laying Doulton's Stoneware pipes

Construction of 88 manholes

10

Construction of Leaping Weirs - 43

Construction drains

Armoured Concrete or dressed slabs for Covering drains at Road Crossings.

Construction 20 Latrines of slabs each.

Earthwork in Cutting Laying & and fetting & pipes &

Cost of 4" Stoneware pipes including laying

Burnt brick in machine framed Surkhi Mortar

9

Machine framed Surkhi mortar plastering

11

Cast iron circular frame with concrete & de arcade.

16

Ventilating Shafts

Cost of Gully traps and pipe Connections.

8a

Cutting & facing Stones in drops of Leaping Weirs

Earth work

Ordinary Soil

1446

Burnt brick in machine framed Surkhi mortar

Cement plastering ½" thick

Repairing wells (2) and cost of 9" pipes lined

Cement armoured Concrete

Machine framed Surkhi mortar plastering rendering smooth with Cement

180

Teak wood doors 3'x6' including frame & complete

640

Machine framed Surkhi mortar Concrete

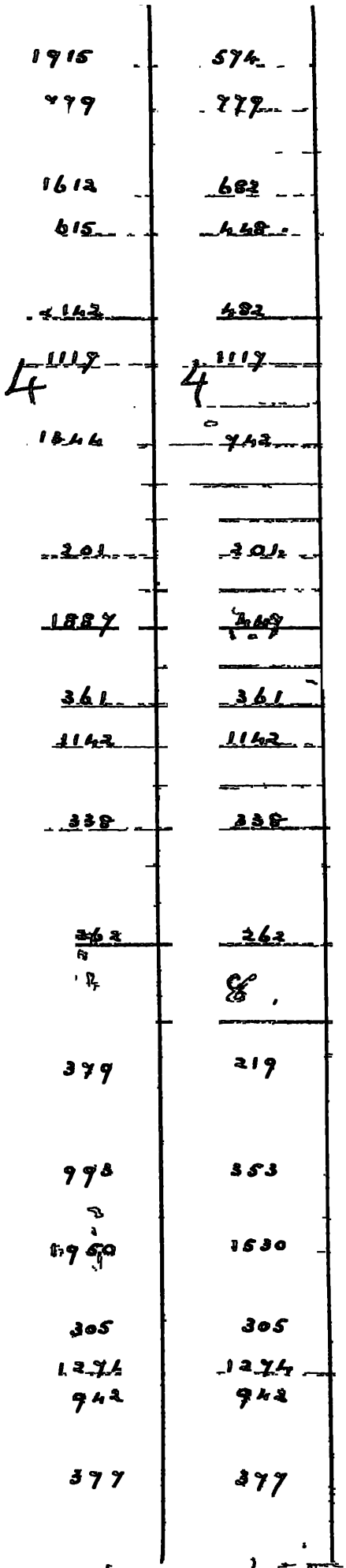
420

Roofing with armoured Concrete

Pipe Connections

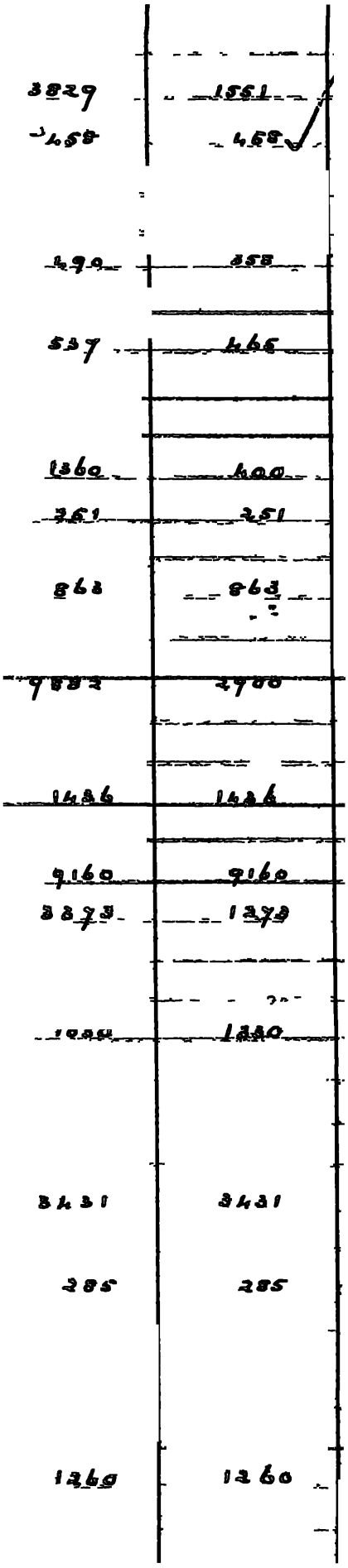
Latrine Centering

Laying 2" Galvanized iron pipes & fixing latrine seats with their cost


1915
574
979
777
1612
682
615
448
1142
482
1117
1117
4
4
1844
942
201
302
1887
449
361
361
1142
1142
338
338
362
262
8
379
219
998
353
1750
1530
305
305
1274
1274
942
942
377
377

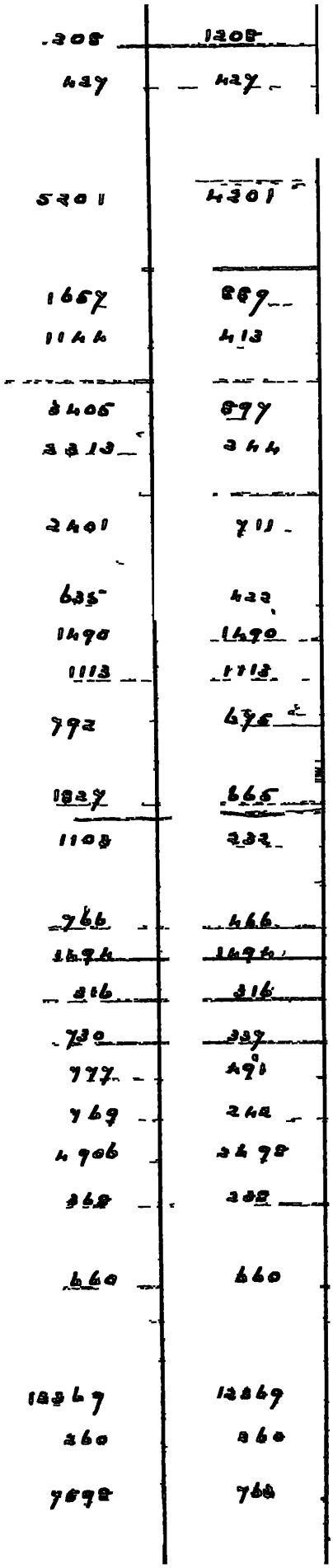
45-
24
69

	Earthwork Cutting and grading roads and Conservancy Lanes	Earth work Cutting for grading roads & Conservancy lanes	2278
		Carting Earth	
	Conc constructing automatic flushing tanks and cattle troughs - 12	Machine pounded Surki mortar	
		Concrete	153
		Coping with burnt stone Slabs 3" thick Setun mortar	72
		Cast iron pipe 2ft - metre 8" Cast iron pipe bell-mouthed 18" Cast iron pipe 1" thick	960
		Dhal Form	
		Forcing tipping troughs and bent tube Syphons with Coal	
	Filling with Earth Purnapolis Wala near the Municipal Police Station -	Earthwork filling including watering and tamping -	6932
	Forming Travelling roads 24 thick including Carting & roads dressing	Forming approaches	
	Miscellaneous	Burnt Stone parapets	
		Motor Mill charges	2100
		Pay of temporary and Conservancy establishment	
Sanitary Improvements of Nazafbad Drainage area.	Extending the Main Drain of Nazafbad	2" oval Cement Concrete drain armoured with one layer of Pagoo wire	
		3" Cement Concrete Slab armoured with one layer of Pagoo wire	
		4" Oval Cement Concrete drain armoured with 2 layers of Pagoo Slab when ordered	


3829
1551
458
458
490
358
537
496
1360
400
361
251
878
983
9882
2900
1486
1486
9160
9160
3873
1373
1280
3431
3431
285
285
1269
1260

24

Sanitary Improvements of No I Drainage area.		Constructing drains	Cement plastering ½" thick	
		Constructing parapets	Round stone slabs 6" parapets	
Formation of a new Doddah depot to South of Weavers Lines		Cutting forming and Gravelling	Earth work estimated	1000
Purchasing and laying Doulton Stone ware pipes	No III Drainage area	Earth work excavation	order unfixed	768
			Carting 4" pipes	731
		Cost of & Laying 6" Stone ware pipes 3' long	6" pipes	3508
			15" pipes	2869
		Construction of Manholes	Machine Ground Surkhi mortar Concrete	1690
			Machine Ground Surkhi mortar plastering	213
			Ventilating shafts	
			Webbs clamps	
		Construction of Lamping Lamps	Machine Ground Surkhi mortar concrete	117
			Cost of Gullytrap and pipe connections	1182
	No IV Drainage area	Carting Laying & fitting	4" pipes	871
		Construction of manholes	Machine Ground Surkhi mortar plastering	800
			Ventilating Shafts	
			Temporary Establishment	
	No V Drainage area	Carting Laying & fitting	4" pipes	393
			6" pipes	386
			9" pipes	627
		Cost of pipes	6" pipes	2408
		Constructing manholes	Machine Ground Surkhi mortar plastering	130
			Constructing Ventilating Shafts	
New Idga Enclosure		Constructing drains	Cement Concrete including rendering Surface smooth with Cement	
		Miscellaneous Items	Temporary Establishment	
		Forming roads and Causeways Lanes	Earthwork cutting for roads and Causeways Lanes	6835



Sanitary Improvements of Mill Drainage area		Constructing Cement Concrete Drains.	Day & temporary establishment at Mortar Mill
Sa. No 1			Supplying Gravel for beds and sides
J. to 9		overage of Road Drainage	Covering slabs of drains & relaying including dressing and pointing with Cement.
			Burnt Brick in mortar round Chunam mortar for Steps
			Covering Slabs ditto for road Crossing. Cement concrete ammended 3" Covering Slabs
		Earthwork Cutting and forming roads	Carting earth to Drainage Nala.
			Carting. Earth to Doddakere
Remaining blocks of Mill Drainage area		Flood water Drain.	Earth work as above
Strategic Drainage area			Machine pounds with mortar plastering with Cement rendering
		Cutting forming and travelling roads to the South.	Earth work Cutting
Filling the Northern arm of Doddakere and forming a road across it		Doddakere filling Eastern portion.	Earthwork for filling marshy portion.
			Forming planting plantain grass and watering &c
		Constructing a Culvert across the New Road way	Soap cut flooring
Constructing a covered Septic Tank at the outfalls of 1st Drainage area		Constructing a Septic Tank	Cement concrete rendering the surface smooth with cement

Name of work	Sub-work	Sub-head.

Estimated Amount

1108	
232	232
151	151
482	482
494	494
319	319
963	320
248	248
1287	727
20803	1159
852	852
804	304
840	221

23-2-1911

Abstract No 5 (Para 37 of the Report.

3

Mysore City Improvement Trust Board.

List showing bills &c which were not forthcoming for Audit.

Requisitions

Block No: 55 - 62 Amchahalli No: 1

2	2, 5 & 6
6	2, 3 & 4
10	1
12	1
13	1 & 2
28	5
81	1, 2 & 3
87	1, 1, 2 & 3

Constructions.

New Edge Extension

Abstract - 09 - Bill of Devaraja - funds Rs 383 - 5 - 6

P. W. D. Drainage area

Lady '08 H Ramanna ——— 14 - 12 - 5.

28.2.1911

34

Memorandum by Mr. T. Lakshminarasimha Rau, Officer in charge of the Mysore City Improvement Trust Board Audit, on the report of Auditor Narasimha-murthy on the Audit of the Accounts for 1908-09.

The chief defect brought to notice in the report is the want of details in the Muchalikas for acquisition of properties, para 15 of the report. It seems therefore necessary that, as suggested in para 39 of the Auditor's report, the procedure prescribed in the Civil Account Code for Acquisition of lands should be adopted and followed strictly.

2. It is satisfactory to note that accounts of materials obtained from demolition of houses have been maintained, at least so far as the properties acquired in the Fort are concerned, (vide Para 14). But in the case of other materials already in the depot and subsequently brought in from other areas, the old ways of keeping no accounts and of not keeping sale lists in the proper from still prevailed, for maintaining regular accounts in proper form in this respect cannot be too strongly iterated. The procedure of selling the materials for one-tenth of the compensation paid to the owners of houses acquired (vide Para25 of the report) and the maintenance of accounts of receipt and sale of materials have evidently tended to increase the revenue during 08-09. This is evidently an improvement.

3. There are also outstandings, as already reported, of subordinates attending auctions of old materials and remitting part of sale proceeds without filing any sale lists. The explanation would probably be the same as has been commented upon already in the audit report to end of June'08, vide para /8 Such a state of affairs could only be tolerated under a system of no proper supervision by higher authorities. Perhaps the vice-President of the Municipality, Who is also the Acquisition Officer of the Board has too much on his hands to pay any particular attention to details.

4. From paras 16 and 17 of the report, it will be observed that better care has been bestowed in securing the accuracy and validity of the records, viz. Bills and cheques

5. It is also seen, from Para20 of the audit report, that the very object of calling tenders has been frustrated by allowing tenderers to modify their tenders subsequently and also giving higher rates than those agreed by the tenderers in their tenders. The Board, no doubt, has passed resolutions sanctioning this. But it is doubtful whether, under Section 18 of the City Improvement regulation, they have power to do so.

6. The suspense accounts shew a debit of Rs. 542 4 5 on account of work done and materials supplied to the palace. It is not understood why there should be any delay in the adjustment of the item.

7. The Auditor's report shews that, on the whole, there is a decided improvement in the matter of account keeping during 1908-09.

8 The Auditor, I am glad to report, has done his

~~work as usual~~

work as usual with great care and credit.

Bangalore,
24. 2. 11

Officer in charge of
the Mysore City Improvement &
Trust Board Audit.

25 2 11

G.R.S 26]

File No. 88
Serial No 13

Diary No of letter replied to 5699

No 8317
ml 8-10
By 10.6.11

General and Revenue Secretariat
(Pub:)
8, *the* 28. 3. 1911

To
The Supdt. Govt. Press

Date of issue 10 6 11

Signed by Mukma

Send the honour to forward herewith (six hundred) Secundarabad & Narasimha Murthi's Report on the Revision of the Audit of the Supreme City Influence Mandi Youth Board Accounts for the years 1908-1909 & to request that the same may be printed and 35 Copies each to this Office together with original hereof

SUBJECT

over

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

3839

REPORT

ON THE

AUDIT OF THE MYSORE CITY IMPROVEMENT TRUST BOARD ACCOUNTS

FOR THE YEAR

1908-09

To

J S CHAKRAVARTI, ESQ, MA, FRAS, ETC,
Comptroller to the Government of Mysore,
P W & Ry Branch

Through the officer in charge of audit of the Mysore City Improvement Trust Board Accounts

Sir,

In obedience to your order No 3512 of the 18th May last I respectfully beg leave to report that I audited the Accounts of the Mysore City Improvement Trust Board for the year 1908 09 also The work was commenced in June last and completed on the 15th August 1910, with the assistance of V Subba Rao, a clerk locally engaged

2 Mr M Kantharaj Urs, Deputy Commissioner, Mysore District, has been the *ex officio* Chairman of the Board since March 1908 Mr G Hanumantha Rao, Vice President of the Municipality was also the officer in immediate charge of the Chairman's Office and was relieved of his duties by Mr M G Krishnaswami Rao on the 20th August 1908 Mr J E A D Cruz and Mr H F Marker continued as Executive Engineer and Sub Divisional Officer respectively of the Board

3 Messrs J Ramaswamayya and N Venkata Rao continued as accountants of the Board during 1908 09 also, and their duties remained the same as reported on already

4 The Chairman's transactions were as before confined to payment of Compensation and charges for demolition and to recoveries of revenue while those of the Executive Engineer were payments for Sanitary Works executed

5 The Audit of Accounts for 1908 09 was conducted on the same lines as before, charges on account of Establishment being excluded from the scope of Audit The only departure was that weekly diaries were not sent to the Chairman and Executive Engineer for explanation as it was found by practice that inordinate delays resulted in the return of the diaries with replies As a matter of fact 2 diaries relating to the Audit up to 1908 sent on 14th March and 4th April 1910 still remain unanswered

6 Mr H F Marker the only Sub Divisional Officer of the Board held an imprest of Rs 100 from the Executive Engineer on the 30th June 1909 Two more officials of the Board also held imprests as follows on the said date There was, on this date, a cash balance of annas 3 only in the Executive Engineer's chest, and that officer has recorded in his cash book at the close of June 1909 a certificate as to the amount having been counted and found correct

A Kuppu Rao Cashier Rs 13 1 9
S Govindaraja Mudaliar, Rs 25

7 The books and accounts examined and their condition were generally the same as in the previous years Any further improvements or defects observed in them have been referred to in the following paragraphs

8 No manuscript books of receipts seem to have been used in 1908 09 *Ad interim* receipt books used by collection Mutsaddies for recoveries of loan and of value of experimental houses were examined Book No 15 was not forthcoming for inspection Books Nos 14 and 16 which were cyclostyled contained 89 and 50 receipts respectively the number of receipts in the latter only being certified to Printed *ad interim* receipt books bearing another series of consecutive numbers 1 2 3 4 5 were in use since the 27th August 1908 These bear the certificate of the number of receipts they contain The first and the fifth books contain 100 and 118 receipts while the others only 100 each All the books and receipts bear manuscript numbers and are written up, as in previous years, in pencil

9 Chellans printed with counterfoils and bound into books were in use during 1908 09 These were used by subordinates for remitting therewith to the Chairman's office value realised of Trust houses, land, old materials and experimental

houses sold No book contains a definite number of chalans, nor are the books and chellans numbered

10 Printed books of receipts issued from the Chairman's Office in lieu of the *ad interim* receipts and for remittances received with chellans (except for realisation of sale of materials by public auction) were also gone through Eight books bearing Nos 12 to 19 were used during 1908 09, each book containing 100 receipts The books and the receipts bear printed numbers The number of receipts in the books has not been certified to The same is the case with the printed receipt book in the Executive Engineer's Office Neither the book nor the receipts bear printed numbers

11 Cash and Treasury balances as on the 30th June 1909 were verified with the Treasury Pass-book and the cash balance statement sent to the Comptroller with the monthly accounts and found to be correct

12 Cashier Kuppu Rao of the Chairman s Office has furnished a security of only Rs 50 against Rs 100 required as per Public Works Rules, nor is there any special exemption granted

13 The Register of Trust Properties, *viz*, lands and houses, available for sale and those sold is still incomplete, as no entries have been made therein of lands in the New Dodda Holagere

14 The Executive Engineer was entrusted in the latter portion of the year 1907 08 with the demolition of acquired properties On carrying out the demolition, he used to send to the Acquisition Officer, from time to time, lists of materials obtained from demolition The Executive Engineer in his No 61 of the 13th October 1908 complained to the Acquisition Officer that no acknowledgments were received of the dismantled materials as per several lists sent, and stated that as the auction sale of old materials rested with the Acquisition Officer, the accounts of receipts and sales were to be maintained by him No accounts were however maintained till about January 1909 when the demolition work seems to have been entrusted to the subordinates of the Acquisition Branch The demolition of houses acquired in the Fort and the disposal of materials by auction or otherwise was then assigned to Mr M A Applachar, Municipal Collector, who has maintained an account, since that date, of receipt and issue of materials received from demolition of houses acquired in the Fort Some materials obtained from demolition in other places were found it is said, in the depot and these together with the materials received in the course of the year were subsequently disposed of by the Collector, and no accounts have however been maintained of them The sale lists do not record every bid and the highest bidders have not in all cases signed them This latter discrepancy is explained to be due to some of the purchasers being illiterate This plea is not acceptable Some unattested corrections were also noticed The accounts maintained of materials consist of slips written in pencil and issued by the subordinate in immediate charge of the demolition work, and sale lists, as well as a register showing in chronological order, the description and quantity of materials received from each house as per the slips and those sold as per the sale lists The register maintained is similar in form to that of receipts and issues of stationery and forms

15 In the preparation of muchalikas for acquisition of properties, due care is found to have been exercised to secure their validity But in almost all cases, the details of the extent of land, number and description of ankanams of houses, etc, required the rates and the amounts against several items were found recorded (not in the muchalikas as before but) in the estimates prepared before acquiring the properties In some cases these estimates were not forthcoming Awards were made by Mr M G Krishnaswami Rao, Vice President of the City Municipality, who as per Government Proceedings No 6862 8—Ml 77 07 6 of the 17th January 1908 was entrusted with the acquisition work, and who is referred to as the Acquisition Officer in the preamble of Government Proceedings No 7082 3—Ml 265 09 16 ac7 of the 15th February 1910 The powers of a Deputy Commissioner were however formally conferred upon the Vice President in Government notification No 3982—Ml 67 09 34 of the 8th November 1910, under the Land Acquisition Regulation, *vide* page 455 of Part I of the *Mysore Gazette* dated 10th November 1910 The muchalikas being the binding documents, the details ought to have found a place in them and the omission to enter the particulars cannot be

considered an improvement, and detracts, on the other hand, much from the value of the documents

16 The condition of bills and nominal rolls is generally much better than that in the previous years Much attention has been bestowed to secure their arithmetical accuracy Objectionable erasures and corrections are not observed

17 The C Registers were fairly well kept and bore evidence of check having been exercised by the Accountant Accounts of materials and statements of arrears are also maintained correctly The sanctioned estimate for drainage of Lakshmipuram Extension was not posted in the register

18 Tools and Plant and Stock Registers were better kept during 1908 09 Some mistakes were traced in the register, and they have been set right subsequently Against a balance of Rs 13,813 3 6 as per Stock Account Current at the end of June 1909, the Stock Register showed Rs 13,841 14 11 or Rs 28 11 5 more But the balance as per Stock Account Current agrees with that shown in the Stock Register at end of December 1909 The sanctioned reserve limit of stock (*viz*, Rs 10,000) was exceeded at end of June 1909 by more than Rs 3,800 But this irregularity has since been remedied, the balance at end of November 1910 being only Rs 2,703 8 9

19 The registers of securities have been maintained correctly up to date, both in the Chairman's and Executive Engineer's Offices The securities are all cash lodged in the Government Savings Bank The interest has been written up to 1907 08 in the Pass Books in the Executive Engineer's office and up to 1908 09 in those in the Chairman's office

20 The Register of Tenders maintained in the Chairman's Office is not up to date Tenders were called for five works sanctioned Rates entered in the bonds executed do not in all cases agree with those in schedules accompanying tenders The tenderers have thus been allowed to modify their tenders subsequently The rates accepted exceed, in some cases those sanctioned But the acceptance of the tenders has however received the sanction of the Board It is a question whether under Section 18 of the City Improvement Regulation the Board can sanction higher rates being paid

21 Accounts rendered to the Comptroller for 1908 09 continue to be as good as before and do not call for any remark But the following balances in the suspence accounts for June 1909 remain yet unadjusted

MISCELLANEOUS ADVANCES

	Rs	a	p
Expenditure on account of glass panes for the Palace works from November 1908	209	0	9
Expenditure on account of armouring for concrete wall in Vasantmahal Mysore from February 1909	20	12	8
Value of stock issued to the Palace Maramath Department from April 1909	312	4	0

DEPOSITS

	R	a	p
Arrears due to Kandaswami Achari for work done in Ittigegud Drainage Act from November 1907 (work incomplete)	3	0	0
From the Palace Officer for acquiring certain lands from October 1906	14	0	0
Pay and allowance of Mr Pranatharthihara Iyer from June 1908	195	0	0

The authority under which work is done and land acquired for or stock supplied to the Palace is not forthcoming It is moreover objectionable to incur expenditure and debit the same to suspense heads before recovery of cost Arrears due to contractors on incomplete works should be held at credit of the works concerned and not brought on to deposits The necessary adjustments should be effected early

RECEIPTS

1 Under Government Proceedings No 6862 8—M1 77 07 6 of the 17th January 1908, the receipts of the Board are limited to Rs 3 00 000 per annum inclusive of the opening balance and income with effect from 1908 09 The annual grant from the General Revenues is accordingly reduced to the amount by which the sum of the opening balance and the revenue falls short of Rs 3,00,000

2 The opening balance for the year 1908 09 was Rs 39,158 5 8 The Income from the Trust properties amounted to Rs 30,869 0 7, as detailed below The balance, *viz*, Rs 2,29,972 9 9, to make up Rs 3,00,000 is considered as a grant from the general revenues

				Rs	a	p
Sales of Trust houses				2 637	12	0
materials				13 876	12	6
land				11 547	2	7
experimental houses				944	10	8
tools and plant				6	8	8
House building loans				1 403	10	11
Interest—On loans	124	15	1			
Do (penal)	2	9	9	261	2	9
On value of experimental houses	133	9	11			
Rents from Trust houses	44	15	6			
Experimental	2	11	5	47	10	11
Miscellaneous				143	9	7
			Total	30 869	0	7

Out of the above, the amount recovered on account of housebuilding advances is treated under Suspense Accounts in this report The receipts during the year stand therefore reduced to Rs 29,465 5 8

24 *Sales of Trust houses*—Of 160 Trust houses as per register maintained, 130 valued at Rs 24 431 9 9 have been sold The value realised on this account to end of June 1909 was Rs 15,120 11 11, leaving Rs 9,310 13 10 yet to be recovered

25 *Sales of materials*—Realisations under this head during the year was Rs 13,876 12 6 It was observed during the year under audit that in some cases materials of houses acquired were sold to the owners themselves for nearly one-tenth of compensation paid, on condition that demolition and removal of debries should be carried out by them While this method of disposal of materials tends to operate as a concession to purchasers as it affords them an opportunity to secure the materials from damage in the process of demolition, it also prevents the possibility of fraud even when regular accounts are maintained The financial effect of this procedure upon the Board is not different from that of the system of demolition of houses and sale of materials by them, as in the result, the charges for demolition and removal of debries and carting materials and the subsequent watch and ward would nearly equal $\frac{1}{10}$th of the cost of compensation, and the sale of these to the owners at $\frac{1}{10}$th means the recovery of the value at $\frac{1}{9}$th the actual standard But it does not appear practicable to find such a purchaser in every case It was therefore necessary for the Board to demolish some of the houses acquired and sell materials by public auction or otherwise The proportion which the compensation paid bore to the sale proceeds of materials during the four and a half years ended June 1908, rose from 700 33 to more than 700 70 for the year 1908 09 This is evidently an improvement due, in some measure, to an account having been kept (*vide* para 14 *supra*) of the materials obtained from demolition of buildings acquired in the Fort only This result proves therefore the necessity for maintaining a systematic account, day by day and property by property, of all material received and sold

26 A statement showing dates on which the Acquisition subordinates attended sales of materials as per remarks in their journals was duly prepared as before and compared with the credits in the Cash Book, from the journal of H Narain Rao, Taluk Mestri for July 1908, it is made out that he 'attended to auction with Acquisition Officer on the 19th of the month No sale list is forthcoming But only a sum of Rs 8 0 0 was credited in the Cash Book as part sale proceeds Similarly, Sub Overseer Mahomed Tahar 'attended auction' according to his journal on the 6th September 1908 and no sale list is available But Rs 184 12 0 have been credited in the Cash Book In the absence of sale lists, it is not possible to say what amounts were actually realised, whether any amount remains unrecovered and if so, from whom Sub Overseer Rozario reported on the 25th August 1908, that 7 door shutters were missing from house No 2013 (10) in block No 33 The Acquisition Officer having received this report and made such enquiry as he thought necessary, ordered finally on the 20th October 1908 that the official

responsible must make good the materials No steps have yet been taken to carry out these orders

27 The above are instances in which the security of important records and materials and the recovery of sums due to the Board, have not had the attention they deserve Though these particular instances cannot warrant a logical conclusion that this inattention was general, yet they are enough to rouse suspicion as to whether due care was ever bestowed upon this source of revenue

28 A statement No 1 of materials given free under the orders of the Acquisition Officer to the owners of houses is attached hereto The compensation paid in these cases amounts to Rs 1,986 As the demolition and removal of materials devolved upon the owners, the value of the free gift may be taken to be one tenth of the compensation paid or Rs 199 But it is stated that the materials were very old and not worth much, that as the owners themselves demolished the houses and removed the materials, they cannot be held as free grants and that, in awarding compensation, these facts were also taken into consideration

29 *Sale of land* —Amount recovered during 1908 09 on account of value of land sold was Rs 11,547 2 7 Revenue under this head does not call for any remark

Site No 186 (30′ × 50′) in block No 6 of the Chatrnhalli extension has been given by the Chairman to one Mariambi free of cost The value of the site as per rate prevailing in the vicinity is Rs 20 13 4 at annas two per square yard, but no resolution of the Board is forthcoming

The Board have sanctioned in their Resolution No VIII of the 30th June 1909 the free gift to the Palace of 569 square yards of land to the south of the Sitavilasa Dharmasala for the Dharmasala, on the ground that it is a charitable institution

30 *Sale of experimental houses* — Realisation under this head amounted to Rs 944 10 8 during the year 1908 09 Of the 85 houses costing Rs 23,477 6 2, 49 were sold for Rs 13,981 5 6 against which recoveries amounted to Rs 7,055 14 10, leaving Rs 6,925 6 8, still due to the Board, besides 36 unsold houses valued at Rs 9,496 0 8

31 *Sales of tools and plant* —Revenue on this account during the year was only Rs 6 8 8 and does not call for any remark

32 *House building loans* —Recovery of loan aggregated Rs 1 403 10 11 during 1908 09 The amount shown in accounts rendered to the Comptroller was Rs 1,531 3 9 The difference, *viz* Rs 127 8 10 is due to the interest on loan having been credited to loan This is evidently incorrect The desirability of transactions under loan being dealt with in a suspense account and of the interest recovered being treated as revenue is the proper course to be followed and should be adopted in future

The loans that remained unrecovered on the 30th June 1909 amounted to Rs 7,838 7 1 Of this Rs 5 118 15 7 represent the aggregate of arrears on account of 201 cases of loans which should have been completely discharged It will thus be seen that the collection was very backward on the 30th June 1909

In the fund account statement No 2 herewith submitted this item of receipt is excluded from the revenue and treated as a reduction of loans given

33 *Interest* —Interest recovered on account of loans was Rs 127 8 10 and that in respect of the purchase money of experimental houses Rs 133 9 11 so that the revenue under this head during 1908 09 aggregated Rs 261 2 9

34 *Rents* —Rents recovered during 1908 09 aggregated Rs 47 10 11 of which Rs 44 15 6 were on account of trust houses and Rs 2 11 5 on account of experimental houses Of the 30 trust houses unsold 26 are said to be vacant and four let rent free as follows There is no resolution of the Board for this purpose nor is there any reason why rent should not be recovered

Block No 2	Plan No 267	Door No 1092 3	Occupant	Police Department
4		3111		Owner
5	43	664		Channachari
6		1737		Hussainbi

Of the 36 experimental houses remaining unsold, two are stated to have been rented out, one is used as a store room and one as a girl school the others being vacant The authority under which a house was given to the girl school is not known

35 *Miscellaneous* —A sum of Rs 143 9 7 realised during 1908 09 on account of lease of cocoanut trees, supervision charges at 10 per cent on value of stores sold, sale proceeds of trees, was credited to this head

36 *Expenditure* —Expenditure on final heads (except establishment) during 1908-09 was Rs 2,43,757 8-5 as detailed below —

	Rs	a	p
Works	2 42 488	14	11
Tools and plant	1 268	9	6
Total	2 43,757	8	5

37 The details of the expenditure on works are subjoined (Statement No 3)

	Rs	a	p
ACQUISITION —			
Compensation	1 36 654	14	4
Demolition and removal of debris	5,656	4	0
CONSTRUCTION —			
Survey charges	5	8	0
Roads drainage works	93 951	12	4
Construction of houses	6 263	12	3
Water supply	43	4	0
Total	2,42 488	14	11

An outlay of Rs 6,264 was incurred without a sanctioned estimate on constructing a new health camp at Chatnahalli

Excesses over estimates were also incurred during 1908-09 in the following cases and no competent authority is forthcoming —

	Estimate	Outlay	Excess
Formation of new Dodholagere to the south of the Weavers Lines	49 271	52 860	3 589
Acquisition and demolition of insanitary houses in a portion of Krishnaraj Mohalla	82 710	93 462	10 752

Cases were observed in which the excesses of more than Rs 200 over the sub heads of works have been incurred without apparently any *competent* authority (Statement No 4)

A list of bills and other documents on which payment were made during 1908 09, but which were not forthcoming for audit is herewith submitted (Statement No 5)

ACQUISITION

38 *Compensation* —The number of properties acquired during 1908-09 was 177 and the compensation paid amounted to Rs 1,36,654 14 4 Some excesses and deviations from sanctioned estimates, mainly in connection with the acquisition of houses in the Fort, were noticed, but these have been passed in Government Proceedings No 7082 3—Ml 265 09 16 ac7 of the 15th February 1910

(i) From muchalika No 5 in Block No 64, it is seen that a Basava figure also was paid for It is not known what has come of this figure

(ii) In muchalika No 1, Block No 4, three running yards of mud wall at Re 0 6 0 a running yard, amount to Rs 1 2 0 but Rs 1 8 0 have been paid for resulting in an overpayment of annas 6

(iii) Muchalika Nos 74 and 75 in Block No 91 do not show the extent of land acquired

(iv) A sum of Rs 1 8 0 deducted on account of house tax from the award made for property known by plan No 248 and door No 2579 in Block 10 does not seem to have been paid to the Municipality The Cashier ought to have remitted the money

(v) On comparing the areas of full properties notified for acquisition and those actually paid for as per muchalikas or estimates attached thereto, no appreciable excess was, if at all, found recorded as acquired

39 I take this oppurtunity and venture to suggest for favour of orders, the introduction of rules prescribing forms and procedure in regard to land acquisition,

vide Article 102, Chapter VII of the Civil Account Code, Volume I, and Appendix C thereto

40 Statement No 6 is herewith submitted of cases in which the amounts awarded were sent to Court during 1908-09 It was found on verification of the statement in the Comptroller's Office that a sum of Rs 920 of cheque No 48—104 of the 11th November 1908, issued in favour of the District Judge, Mysore, has been credited, not to the Judicial Deposits but, to the Savings Bank Deposits on the 17th idem, on which date the cheque was cashed The necessary transfers should be effected and no interest allowed Interest already allowed should be credited to Government

41 *Demolition and removal of debris* —The expenditure under this head amounted to Rs 5,656 4 0 during 1908 09 All the properties acquired during the year and some of them that remained undemolished at the end of June 1908 were demolished The demolition and removal of debris were carried out by the Board only in cases in which the materials were not sold to the owners of the properties acquired Where the materials were so sold, the purchasers were left to demolish the houses and take the materials

42 *Construction* —Irregularities noticed were very few and far between There were hardly any except the following

In January 1909, a brass pot bought for Rs 3 13 0 debited to No 3 drainage area, Part I, was found to be in use in the Cement Testing Room This should have been brought on numerically to the tools and plant account

A sum of Rs 59 0 8 value of materials stood at debit of No II Drainage Area in the accounts of No 1 Sub division These materials were issued and no adjustment of their value was made

43 *Tools and plant* —The expenditure under this head during 1908 09 was Rs 1,268 9 6 classified as follows —

	Rs	a.	p
Purchases—			
Surveying instruments	319	8	0
Machinery	844	1	2
Tools	4	9	0
	1 168	2	2
Repairs and carriage including pay of stor watchman	100	7	4
	1 268	9	6

The expenditure under Surveying Instruments represents the cost of a Pole meter level, while that under Machinery of a cement testing Machine Bailey's table pattern The purchase of these was sanctioned in Government Proceedings Nos 12684 5—MI 515 07 6 and 12578 9—MI 51 07 of the 4th and 1st June 1908 at a cost of Rs 450 and 800 respectively Thus the sanction in the latter case was exceeded by Rs 44 For the purchase of tools and for carriage and repairs of tools and plant no estimates were sanctioned

44 *Store accounts and books* —Were found to have been maintained fairly well in the Executive Engineer's office The furniture etc of the Chairman's office are not brought on to these accounts nor are there any separate accounts maintained of them in his office as already reported

45 *Establishment* —The Acquittance roll books in the Chairman's and Executive Engineer's offices were compared with the audited bills filed in the Comptroller's office and found to be correct Acknowledgments of collection must addis for salaries paid to them were not found in the books but separate receipts obtained from the payees were forwarded to the Comptroller with the monthly accounts Aquittances of conservancy sweepers were found on separate sheets of paper, as payments were made through the Health Officer Acknowledgments of the collection staff should be obtained in the Acquittance roll book maintained in the Chairman's office The expenditure under this head amounted to Rs 9751 8 0

46 *House building loans* —The expenditure under this head during 1908 09 amounted to Rs 1,065 6 10 represents the aggregate of 21 cases of loans granted

This expenditure is treated as falling under suspense head in the fund account herewith submitted. In 5 of these cases, loan orders Nos. 248, 250, 257 and 259 the collateral security furnished was less than double the amount of loan given

47 *Balances*—Under the above head fall the following accounts which closed on the 30th June 1909 with the balances amounting to Rs. 16,674-8-5 as detailed below—

	Rs.	a.	p.
Purchases	—6,228	4	0
Stock	13,813	3	6
Miscellaneous Advances	329	10	1
Deposits	—429	3	0
Housebuilding loans	7,228	7	1
Cash	159	4	9
	16,674	8	5

A fund account is herewith submitted showing besides the above, a balance of Rs. 9,816-11-9 at credit of the fund on the 30th June 1909

48. *Conclusion*—It is however very satisfactory to find from the foregoing portion of this report that the accounts of the Board for the year show considerable improvement over those for the previous years I may state in this connection that I was consulted on many subjects, as during the last [illegible] months of the year, I happened to be auditing the accounts on the spot.

In conclusion I must thank the Board Officers for readily furnishing for audit the necessary records and other particulars required. My Assistant, V Subba Rao, worked satisfactorily.

I beg to remain
Sir,
Your most obedient servant,

A NARASIMHAMURTI,
Auditor

Bangalore,
23rd February 1911.

Statement No. 1 (Para 28 of the Report)

MYSORE CITY IMPROVEMENT TRUST BOARD

List of cases in which old materials of houses acquired during 1908-09 were given free to owners

Serial No.	Block No.	Door No.	Plan No.	Serial No. of the mutchalika	Name	Amount awarded	Authority	Remarks
						Rs a. p.		
1	91	156	335	68	Venkata Subba Sastry	500 0 0	By the order of the Acquisition Officer	
2	91	329—B	19	46	C. S. Krishna Rao	175 0 0	Do do	
3	93	2,864	113	7	Raghava Mudaliar	120 0 0	Do do	
4	91	324	16	44	Gopannachar	650 0 0	Do do	
5	91	128	9	40	Rama Rao	541 0 0	Do do	
					Total	1,986 0 0		

Statement No 2 (Para 32 of the Report)

Accounts of the Mysore City Improvement Fund, as it stood on the 30th June 1909

Receipts		Expenditure		
	Rs. a. p.		Rs. a. p.	Rs. a. p
Grant from Government for 1908-09	2,81,376 4 8	*Final Heads*—		
Revenue realised during 1908-09	29,465 5 8	Works	2,42,486 14 11	
Opening balance on 1st July 1908	89,158 5 8	Establishment	29,751 8 5	
		Tools and plant	1,268 9 6	
				2,73,509 0 10
		Suspense Balances—		
		Purchases	—5226 4 0	
		Stock	13,813 3 6	
		Miscellaneous advances	599 10 1	
		Deposits	—489 2 0	
		Housebuilding loans	7,838 7 1	
		Cash	138 4 9	
				16,674 3 5
		Closing balance at credit of the Fund		9,816 11 9
Total	3,00,000 0 0	Total		3,00,000 0 0

Statement No 3 (Para 37 of the Report)

THE MYSORE CITY IMPROVEMENT TRUST BOARD

Statement showing the classification of expenditure incurred on works during 1908-09

Serial No.	Name of work	Amount of sanctioned estimate	Outlay to end of 1908-09	Outlay during 1908-09						Total
				Acquisition of properties	Demolition and removal of debris	Survey charges	Roads and drainage	Water-supply	Construction of buildings	
		Rs	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	No. I Drainage area	1,39,029	1,24,535 14 7	—52 3 1			10,238 3 7			10,186 0 6
2	Ittigegud do	60,836	60 459 4 3				4,570 15 1			4,570 15 1
3	Nazarbad do	1,08,953	93,877 5 7	417 0 0			11,194 15 7			11,611 15 7
4	No II do	5 43 319	5,06,254 1 9	8,685 12 4	353 4 3		8,076 0 7			17,115 1 2
5	Formation of new Dod Holagere.	49 271	52,859 14 7	—350 0 0			1,016 10 11			666 10 11
6	Filling northern area of Dodkere and running a road across it.	42 622	39,772 15 9				1,005 1 1			1,005 1 1
7	New Idga extension	54 490	34,681 6 1				14,993 7 3			14,993 7 3
8	Laying Doulton s pipes	1 17,282	1 13,810 6 2				8,021 3 11			8,021 3 11
9	No. III Drainage area	1,89,000	1,25,206 10 7	10,128 13 3	1,245 15 6		21,490 13 4			32,865 10 1
10	Acquisition and demolition of houses in Krishnaraja Mohalla.	82 710	93,161 8 7	3.827 13 6	13 5 0					3,841 2 6
11	Remaining blocks of No. III Drainage area.	2,83,286	36,071 5 10	3,596 9 8	57 3 9		3,253 0 5			6,906 13 10
12	Improvements in the Fort of Mysore.	6,12,620	1,10,966 8 6	1,07,088 7 0	3,878 1 6					1,10,966 8 6
13	Constructing Health Camp at Chatnahalli.		6,263 12 3						6,263 12 3	6,263 12 3
14	Constructing covered septic tank in No. V Drainage area.	5,750	5,496 0 0				144 2 3			144 2 3
15	Arching over Col Purchase s dram.	6,990	3,739 15 4				3,739 15 4			3,739 15 4
16	Drainage of Lakshmipur extension.	17 135	6,103 9 0				6,103 9 0			6,103 9 0
17	Cutting and forming roads in Chatnahalli extension.	8,709	8,129 9 5	7 6 6			103 10 0			111 0 6
18	Water-supply to New Idga	12,000	10,757 13 5					—43 4 0		—43 4 0
19	Acquisition of Dod Holagere for construction of quarters for Palace servants.	1,86,793	19,260 5 8	3,305 3 2	108 6 0					3,413 9 2
20	Surveying the town of Mysore	1,200	628 2 4			5 8 0				5 8 0
	Total			1,36,654 14 4	5,656 4 0	5 8 0	93,951 12 4	—43 4 0	6,263 12 3	2,42,488 14 11

Statement No 4 (Para 37 of the Report)

MYSORE CITY IMPROVEMENTS DIVISION

Statement showing excesses of over Rs 200 on Sub heads of works during 1908-09

Name of work	Sub work	Sub-head	Sanctioned provision	Outlay	Excess	Remarks
			Rs	Rs.	Rs.	
Sanitary Improvements of No. II Drainage area. Estimate Rs. 5,43,319 Outlay „ 5,08,254	Laying Doulton s stoneware pipes.	Carting laying, and fitting 6" pipes	1,341	1,915	574	
		Cost of 4" stoneware pipes including laying.		779	779	
	Construction of 83 manholes.	Burnt brick in machine ground, surki mortar	930	1,612	682	
		Machine ground surki mortor plastering	167	615	448	
		Cast iron circular, frame with concrete 1½' diameter	1,660	2,142	482	
		Ventilating shafts		1,117	1,117	
	Construction of leaping weirs 43	Cost of gally traps and pipe connections	602	1,344	742	
		Cutting and fixing stones in drops of leaping weirs		201	201	
	Constructing drains	Earthwork				
		Ordinary soil	1,440	1,887	447	
		Burnt brick in machine ground, surki mortor		361	361	
		Cement plastering ½" thick.		1 142	1,142	
		Repairing wells (2) and cost of 9" pipes laid.		338	338	
	Armoured concrete or dress slabs for covering drains at road crossings.	Cement armoured concrete.		262	262	
	Constructing 20 latrines of six seats each	Machine ground, surki mortor plastering rendering smooth with cement.	160	379	219	
		Teakwood doors 3' × 6' including frames, etc., complete.	640	993	353	
		Machine ground, surki mortor concrete.	420	1,950	1,530	
		Roofing with armoured concrete.		305	305	
		Pipe connections		1,274	1,274	
		Latrine centerings		942	942	
		Laying 2" galvanised Iron pipes, fixing latrine seats with their cost.		377	377	
	Earthwork cutting and grading roads and conservancy lanes	Earthwork cutting for grading roads and conservancy lanes.	2 278	3,829	1,551	
		Carting earth		456	456	

MYSORE CITY IMPROVEMENTS DIVISION

Statement showing excesses of over Rs. 200 on Sub-heads of works during 1908-(9)

Name of work	Sub-work	Sub-head	Sanctioned provision	Outlay	Excess	Remarks
			Rs.	Rs.	Rs.	
Sanitary Improvements of No. II Drainage area.—contd.	Constructing automatic flushing tanks and cattle troughs 19.	Machine ground surki mortar concrete.	132	490	358	
		Coping with burnt stone slabs 3" thick set in mortar	72	537	465	
		Cast iron pipe diameter 6", cast iron pipe bell-mouthed 16" cast iron pipe 1" thick.	960	1,360	400	
		Plat form		251	251	
		Fixing, tipping troughs and bent tube syphons with cost.		868	868	
	Filling with earth Purmaya's pole near the Mochughat Police Station.	Earthwork filling including watering and tamping.	6,983	9,882	2,900	
	Forming and gravelling roads 3" thick including carting and consolidating.	Forming only of roads		1,436	1,436	
	Miscellaneous	Burnt stone parapets.		9,160	9,160	
		Mortar mill charges	2,100	3,373	1,273	
		Pay of temporary and conservancy establishment.		1,330	1,330	
Sanitary Improvements of Nazarbad Drainage area.	Extending the main drain of Nazarbad.	Two inch oval cement concrete drain armoured with one layer of pages wear		3,431	3,431	
		Three inch cement concrete slab armoured with one layer of pages wear		285	285	
		Four inch oval cement concrete drain armoured with two layers of pages steel armouring.		1,260	1,260	
Sanitary Improvements of No. I Drainage area.	Constructing drains.	Cement plastering 2" thick.		1,208	1,208	
	Constructing parapets	Burnt stone slabs 6" parapets		427	427	
Formation of new Bed drainages to south of Weavers Lane.	Cutting forming and gravelling.	Earthwork	1,000	5,201	4,201	
Plan ... ging and laying ... stone ware pipes.	Earthwork excavation.	Ordinary soil	768	1,667	899	
	Cost of glazed stone-ware pipes 2' long.	Carting 4" pipes	731	1,144	413	
		6" pipes	2,503	3,405	902	
		15" pipes	2,069	2,319	250	
	Construction of man holes.	Machine ground surki mortar concrete	1,990	2,401	411	
		Machine ground surki mortar plaster ...	213	69...	...	
		Ventilat... shaft		1 ...	...	
		Webbs ...		1 113	1 ...	
	Construction of lamping holes.	Machine ground ... mortar concrete	117	79...	...	
		Cost of gully trap and pipe connections	1,162	1 ...	...	

MYSORE CITY IMPROVEMENTS DIVISION

Statement showing excesses of over Rs 200 on Sub-heads of works during 1908-09—*contd*

Name of work	Sub-work	Sub-head	Sanctioned provision	Outlay	Excess	Remarks
			Rs.	Rs	Rs.	
Purchasing and laying Doulton's stone ware pipes.—*contd*						
No. IV Drainage area	Carting, laying and fitting.	4" pipes	871	1,103	232	
	Construction of man holes.	Machine ground surki mortor plastering	300	766	466	
		Ventilating shafts		1,494	1,494	
		Temporary establishment.		316	316	
No. V Drainage area	Carting, laying and fitting.	4" pipes	393	730	337	
		6" pipes	286	777	491	
		9" pipes	327	769	242	
	Cost of pipes	6" pipes	2 408	4,906	2,498	
	Constructing man holes	Machine ground surki mortor plastering.	130	368	238	
		Constructing ventilating shafts.		660	660	
New Idga Extension	Constructing drains	Cement concrete including rendering surface smooth with cement.		12,369	12,369	
	Miscellaneous items	Temporary establishment.		260	260	
	Forming roads and conservancy lanes.	Earth work cutting for roads and conservancy lanes.	6,835	7,598	763	
Sanitary Improvement of No. III Drainage area.	Constructing cement concrete drains	Pay of temporary establishment and motor mill.		529	529	
		Supplying gravel for bed and sides.		572	572	
	Coverings at Road crossings.	Covering slabs old removing and relaying including dressing and pointing with cement.		1,103	1,103	
		Burnt Brick in machine ground chunnam motor for steps.		232	232	
		Covering slabs old 6" for road crossing.		351	351	
		Cement concrete armoured 3" covering slabs.		482	482	
	Earthwork cutting and forming roads.	Carting earth to Purnaya's Nala.		494	494	
		Carting earth to Doddakere.		319	319	
Remaining blocks of No. III Drainage area.	Flood water drain	Earth work excavation	642	962	320	
		Machine ground surki mortor plastering with cement rendering		248	248	
Ittegegud Drainage area.	Cutting formings and gravelling roads to the south	Earth work cutting	438	1,237	799	

MYSORE CITY IMPROVEMENTS DIVISION

Statement showing excesses of over Rs 200 on Sub-heads of works during 1908-09—*concld*

Name of work	Sub work	Sub head	Sanctioned provision	Outlay	Excess	Remarks
			Rs	Rs	Rs	
Filling the Northern arm of Doddakere and running a road across it	Doddakere filling eastern portion	Earth work for filling marshy portion	19 643	20,802	1 159	
		Forming ploughing planting grass and watering etc		882	882	
	Constructing a tunnel of 3 vents across the new road way	Sooji cut flooring		304	304	
Constructing a covered septic tank at the outfall of No V Drainage area	Constructing a septic tank	Cement concrete rendering the surface smooth with cement	619	840	221	

Statement No 5 (Para 3 of the Report)

MYSORE CITY IMPROVEMENT TRUST BOARD

List showing bills, etc , which were not forthcoming for Audit

Acquisition

Block No 55—62	Muchalika No 1
2	2 5 and 6
5	2 3 and 4
10	1
12	1
13	1 and 2
28	5
81	1 2 and 3
87	1 1 2 and 3

Construction

New Idga Extension—

	Rs	a	p
March 1909 Bill of Devaiya paid	363	5	6

No III Drainage area—

	Rs	a	p
July 08 K Ramanna	14	13	5

G.R.S 26]

File No. 88
Serial No. 1018

Diary No of letter replied to 5699

No. 9198
mc88-10-18

General and Revenue Secretariat
(Pub.)
Dated the 7-5 1911

To
The Chairman
Bezwada City Improvement
Trust Board.

Date of issue 10.5.11

Signed by [illegible]

Sir,

I am directed to forward herewith for remarks a copy of the Auditor's report on the accounts of the Trust Board accounts for the year 1908-1909 together with Copies of the Accountant Comptroller Mr Lakshmanarasimha Rao's memorandum

over

SUBJECT

41

thereon and the Comptroller's
letter No 2432 dated 6th March
1911

2) I am to request that a refund may
be submitted as soon as
the circumstances which
which details (such as
extent of land, description
of houses, scale and amount
of Compensation paid) have
been given
were supplied
in the Draft Bill for
acquisition of properties
executed subsequent to
June 1910

I have &c

Secretary

To Lee Esq
M.P.

List of enclosures,

Copied by

Examined by

11/9/5/11

GPD—20,000—23-9-10

D. (R&L)
Sm 3.

214
ml 88-10
S(26)

Mysore City Improvement Trust Board,
Chairman's Office,
Dated, Mysore, 8th June 1911. 190
18-7-11

From

M.Kantharaj Urs, Esq., B.A.,

Chairman of the Board of Trustees,

Mysore City Improvements.

To

C.S.Balasundaram Iyer. Esq., B.A.,

Secy. to the Govt. of His Highness the Maharaja

of Mysore, Gen. and Rev. Departments.

SIR,

With reference to para 2 of your letter No.9198/M1. 88-10-18 dated the 10th May 1911 calling for the submission of a report as to the circumstances under which details, -- such as extent of land, description of houses, rate and --- amounts of compensation, etc., were omitted in the mutchali--kas for acquisition of properties executed subsequent to -- June 1908, I have the honour to state as below--

(1) The detailed measurements in the annexed form of classification of each property acquired, have been invaria--bly recorded by the Acquisition Officer of the Board either on the back of the notice or on a separate sheet of paper -- attached to the respective files. The accuracy of the ---- measurements so recorded, has also been ascertained by the ---

190

From

The CHAIRMAN of the Board of
Trustees for the Improvement
of the City of Mysore.

To

The SECRETARY to the Govt. of
His Highness the Maharaja of
Mysore, Gen, and Rev Depts.

Dated 30th June 1911

Despatched 10.7.11

Received

General No. 124.

Enclosures 3 { 2 Bills
1 Ltr. }

SUBJECT

Explains the circumstances
under which the details such as th
extent of land, description of hous
rates and amounts of compensation
could not be entered in the Acquis
Mutchalikas for properties in the

the interested persons concerned in the presence of one or more Municipal Councillors.

(2) The houses acquired in the Fort being entire -- properties, the amount of compensation for them was shown as lump-sum, with reference to their adventitious market value or the bonds and other documents produced by the parties. The detailed valuation with reference to the various compo--nent parts of each house as originally made by the Improve--ment Sub-Committee, and latterly with more minuteness by -- the Acquisition Officer immediately before acquisition, --- served as one of the data for fixing the said lump-sum --- amount.

(3) In the case of these whole houses, it was -- thought that the boundaries and municipal numbers defined -- them more exactly than a description of their extent of land and the details of the structure, and the valuation of each item of details was not only found superfluous to be pointed out to the owners, particularly in cases where they claimed payment under the sale deeds, but it seemed in other cases also to be inexpedient on administrative and economic grounds

(4) The mutchalika form in use has not sufficient space to admit of all the above details being entered therein

(5) For these reasons, the details of measurements, rates, etc., were not embodied in the mutchalikas. Should the Government consider it necessary that other details should also form part of mutchalikas, the lists invariably prepared in this behalf in each case, will be fully copied and tacked on to the respective mutchalikas.

Samples of these lists connected with a few cases of acquisition as per pharist attached, are submitted herewith for kind perusal and obliging return.

I have the honour to be,
Sir,
Your most obedient servant,

Chairman.

G.R.S. 28]

File No. 88-10

Serial No 84

Diary No of letter replied to

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT
(Mb.)

Read— Letter No 2432 dated the 6th March 1911 from the Comptroller to the Govt. of H.H. the Maharaja of Mysore Dn. & Rep. Bd. Submitting

Dated the 15 8 1911

Date of issue 1.3.11

Signed by

Order thereon—No

with certain remarks the Auditor's report with a memorandum by Mr. Lakshmi Narasimha Rao, Asstt. Comptr. on the Audit of the Accounts

over

Subject

of the Mysore City Improvement Trust Board for the year 1908-1909

2) Correspondence ending with letter No. 124 dated the 30th June 1911 from the Chairman, Mysore City Improvement Trust Board, explaining the circumstances under which details such as the extent of land, description of houses etc, could not be entered in the ~~acquisition~~ Award Statements taken ~~upon preparation of acquisition and the award~~ subsequent to June 1908, in connection with the properties acquired

---

Orders thereon G114-5 ml 88-10 2.1.3.12

Recorded with the observation that ~~the details given in Award Statements~~, the method of valuation of any property adopted and the details of calculation of the amount

Mb 88-C

(3)

G R b 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation Sheet draft form.)

Awards fixed for payment to owners should form part of the record relating to the acquisition of any property and that so long as such details are recorded and are available for reference it is not necessary that they should be enumerated in the Mundhalika itself.

2. The Chairman's attention is drawn to the irregularities still reported to exist in regard to the records about demolished houses.

2.4.

Mr. Chairman, Response letters from Trade Tax Department regarding the records to be with the Collectorate are enclosed herewith.

Mb 88-10

(3)

GRb 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation Sheet draft form.)

Amount fixed for payment to owners should form part of the record relating to the acquisition of any property, and that so long as such details are recorded and are available for reference it is not necessary that they should be enumerated in the Mundhalika itself.

2. The Chairman's attention is drawn to the irregularities still reported to exist in regard to the removal of unauthorised houses.

2nd

Forded

2nd

The Chairman, Improvement Trust. Forwarded with the request that the 2nd letter read above may be attended to.